

TRIPURA GAZETTE



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PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT.
(TAXES & EXCISE)

No.F. 1-11(91)-TAX/GST/2021

Dated, Agartala, the 7th October, 2021.

Notification No. 06/2021-State Tax (Rate)

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura in the Finance Department No.11/2017- State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 231, dated the 29th June, 2017, namely:-

In the said notification, -

(i) in the Table, -

- (a) against serial number 3, in column (3), in item (iv), in clause (g), after the figures and letters "12AA", word, figures and letters " or 12AB" shall be inserted;

- (b) in serial number 17, -

(A) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;

(B) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted, namely:-

| (3) | (4) | (5) |
|---|-----|-----|
| "(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right. | 9 | -"; |

- (c) against serial number 26, in column (3), -

(A) after item (ic) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be inserted, namely:-

| (3) | (4) | (5) |
|---|-----|-----|
| "(ica) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption | 9 | -"; |

(B) in item (id), for the brackets, letters and word "(i), (ia), (ib) and (ic)", the brackets, letters and word "(i), (ia), (ib), (ic) and (ica)" shall be substituted;

(C) in item (iv), for the brackets, letters and word "(i), (ia), (ib), (ic), (id), (ii), (ia) and (iii)", the brackets, letters and word "(i), (ia), (ib), (ic), (ica), (id), (ii), (ia) and (iii)" shall be substituted;

- (d) against serial number 27,-

(A) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;

(B) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted, namely:-

| (3) | (4) | (5) |
|---|-----|-----|
| "Other manufacturing services; publishing, printing and reproduction services; material recovery services | 9 | -"; |

- (e) against serial number 34, for items (iii) and (iiia) and the entries relating thereto in columns (3), (4) and (5), following items and entries shall be substituted, namely:-

| (3) | (4) | (5) |
|---|-----|-----|
| "(iii) Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry-go rounds, go carting, or (b) ballet, - other than any place covered by (iiia) below (iiia) Services by way of admission to (a) casinos or race clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League. | 9 | - |
| | 14 | -"; |

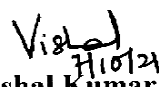
- (f) against serial number 38, in column (3), in Explanation, for the figures, words and letter "234 of Schedule I", the figures, letter and words "201A of Schedule II" shall be substituted;

- (ii) in the "Annexure: Scheme of Classification of Services", after serial number 118 and the entries relating thereto, the following shall be inserted, namely:-

| (1) | (2) | (3) | (4) |
|-------|--------------------|--------|--|
| "118a | Group 99654 | | Multimodal Transport of goods from a place in India to another place in India |
| 118b | | 996541 | Multimodal Transport of goods from a place in India to another place in India". |

2. This notification shall come into force with effect from the 1st day of October, 2021.

By order of the Governor,


(Dr. Vishal Kumar, IAS)
 Joint Secretary
 Government of Tripura
 Finance Department

Note: - The principal notification No. 11/2017 - State Tax (Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, vide number 231, dated the 29th June, 2017 and was last amended by notification No. 04/2021 - State Tax (Rate), dated the 3rd August, 2021 vide number 1463, dated the 3rd August, 2021.